

FORM  
**N-100A**  
(REV. 1997)

STATE OF HAWAII—DEPARTMENT OF TAXATION  
**APPLICATION FOR ADDITIONAL EXTENSION OF  
TIME TO FILE HAWAII RETURN FOR A  
PARTNERSHIP, TRUST, OR REMIC**

**1997**

Type of return: ☐ Form N-20 ☐ Form N-40 ☐ Form N-66 ☐ Form N-70NP (TRUST)

**CALENDAR YEAR 1997 or other tax year**

beginning \_\_\_\_\_, 1997 and ending • \_\_\_\_\_, 19 \_\_\_\_\_

Do not file this form unless Form N-100 or federal Form 8736 has been previously filed.

Please read reverse side before preparing form.

<b>• PRINT OR TYPE •</b>	NAME	• Federal Employer I.D. Number
	Db a or C/O	Hawaii G.E./Use I.D. No.
	ADDRESS	DO NOT WRITE IN THIS SPACE
	CITY, STATE and ZIP CODE	

**NOTE:** File this form with the taxation district office where you must file your income tax return. **This is not an extension of time for payment of tax.** The law requires that a penalty be charged for late payment of tax and late filing unless you show reasonable cause for not paying the tax when due. Interest will be charged on any unpaid tax from the regular due date of the return until the tax is paid.

- I request an additional extension of time until • \_\_\_\_\_, 19 \_\_\_\_\_ to file my income tax return. **(This line MUST be filled in.)**
- Were you previously granted an extension of time to file this year? ☐ Yes ☐ No
- Previous extension granted to (date) \_\_\_\_\_, 19 \_\_\_\_\_ ☐ Extension REJECTED (See below for reasons for rejection.)
- State in detail why you need an additional extension. \_\_\_\_\_

**DECLARATION**

I declare, under the penalties set forth in section 231-36, HRS, that the statements contained herein are true and correct.

• \_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

**REASONS FOR REJECTION OF EXTENSION**

- ☐ 1. The request was not in this office or mailed on or before the expiration of the automatic 3-month extension for filing the return.
- ☐ 2. Your application cannot be considered because no previous extension of time to file the return was granted.
- ☐ 3. The 6-month limitation has expired. (Extension will be granted for a maximum of 6 months only.)
- ☐ 4. We have NOT approved the application. However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below or due date of the return including extensions, whichever is later. This 10-day grace period is considered to be a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.
- ☐ 5. Other — \_\_\_\_\_

**SUBMIT THIS APPLICATION IN DUPLICATE**

## INSTRUCTIONS

**Note:** Do not file this form unless you have first used Form N-100, Application for Automatic Extension of Time to File Hawaii Return For A Partnership, Trust, or REMIC, or federal Form 8736, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts, to get an automatic 3-month extension.

**1. Purpose of Form N-100A.**—Use this form to ask for an additional extension of time to file Form N-20, N-40, N-66, or N-70NP(Trust).

Generally, an additional extension of time for filing a return will be granted for a valid reason. However, you must file an application on time and show reasonable cause why you cannot file the return within the time allowed by the previous extension. Generally, we will consider the application based on your efforts to fulfill the filing requirements, rather than on the convenience of your tax return preparer. But if your tax return preparer is not able to complete the return by the due date for reasons beyond his or her control, or if in spite of reasonable efforts you are not able to get professional help in time to file, we will generally grant the additional extension.

Clearly describe on line 4 the reasons that will cause your delay in filing the return. We cannot accept incomplete reasons, such as "illness" or "practitioner too busy," without adequate explanations. If it is clear that an application was made for no important reason but only to gain time, we will deny the application.

Federal Form 8800, Application for Additional Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts, may be used in lieu of Form N-100A. A photocopy of federal Form 8800 will be accepted, however, there must be an original signature of the applicant or duly authorized agent on the form.

**2. Internet Address.**—Tax forms are available on the Internet. The Department of Taxation's site on the Internet is:  
<http://www.hawaii.gov/tax/tax.html>

**3. Period of Extension.**—We cannot grant an extension of more than 6 months. The 6-month extension period granted includes the 3-months granted on Form N-100 or federal Form 8736 previously filed.

An extension of time for filing an income tax return does not extend the time for payment of the tax.

**4. Blanket Requests.**—We will not grant blanket requests for extensions. You must file a separate extension form for each return.

**5. When to File.**—To apply for an extension of time to file Form N-20, N-40, N-66, or N-70NP (Trust), file an application by the extended due date shown on Form N-100 or federal Form 8736 previously filed. Do so early enough so that we will have time to act on the application before the return's previously extended due date.

**6. Where to File.**—This form must be submitted to the taxation district in which the taxpayer is required to file its return.

### MAILING ADDRESSES

Oahu District Office  
P.O. Box 1530  
Honolulu, Hawaii 96806-1530

Maui District Office  
P.O. Box 913  
Wailuku, Hawaii 96793-0913

Hawaii District Office  
P.O. Box 1377  
Hilo, Hawaii 96721-1377

Kauai District Office  
P.O. Box 1688  
Lihue, Hawaii 96766-5688

**7. How to File.**—This application must be submitted in duplicate (two copies). Any additional extensions require the filing of a new application in duplicate.

**8. How to Fill Out This Form.**—At the top, indicate if you are filing an extension for Form N-20, N-40, N-66, and N-70NP (Trust). If you are on a fiscal year, fill in the dates your tax year begins and ends. Below that, fill in the spaces with the name, address, federal employer's I.D. number, the Hawaii general excise/use identification number of the partnership, fiduciary,

trust, or REMIC, and the date on which your request for extension will end.

Indicate, on line 2, if you were previously granted an extension of time to file and, on line 3, the date to which the extension was granted.

**9. Penalties.**—You may be assessed one or both of the following penalties:

**Late Payment of Tax.**—Form N-100A does not extend the time for payment of income tax. You may be charged a penalty of 20% of taxes not completely paid within 60 days of the prescribed filing date of the return.

**Late Filing of Return.**—You may be charged a penalty of 5% of the tax due for each month or part of a month that the return is late, but not more than 25%. If you file a return late, attach a full explanation with the return.

To avoid being assessed a penalty when filing your return, be sure you attach a copy of the approved extension to your completed return at the time of filing.

**10. Interest.**—Interest is accrued at the rate of  $\frac{2}{3}$  of 1% for each month or fraction of a month on unpaid taxes and penalties assessed beginning with the first calendar day after the date prescribed for payments whether or not the due date falls on a Saturday, Sunday, or legal holiday.

**11. Signature.**—Application for an additional extension for filing Hawaii partnership, fiduciary, or REMIC tax return must be individually made and personally signed by a member or general partner (partnership), by a fiduciary, trustee, or an officer representing the fiduciary or trustee (trust), or by a residual holder filing Form N-66 (REMIC).

**12. Signature by Other than Taxpayer.**—Persons who may sign for the taxpayer include attorneys, certified public accountants, or other persons qualified to practice before the IRS, or any duly authorized agent with a power of attorney. If the taxpayer cannot sign because of illness, absence, or other good cause, a person in close personal or business relationship to the taxpayer may sign provided a proper explanation is attached as to why the taxpayer cannot sign this form. It is not necessary that such person hold a power of attorney.